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PATENT

AUG 1 8 2006

N1085-90173

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.: 10/738,416

Confirmation No.: 8342

In re application of: Chia-Chen Liu

Filed: December 17, 2003

Technology Center/Art Unit: 1765

Examiner: DEO, DUY VU NGUYEN

Docket No.: N1085-90173

Customer No.: 54657

Title: METHOD OF FORMING A

FLOATING GATE FOR A SPLIT-GATE

FLASH MEMORY DEVICE

I CERTIFY THAT THIS CORRESPONDENCE IS BEING TRANSMITTED VIA FACSIMILE TO THE UNITED STATES PATENT AND TRADEMARK OFFICE, NO. 571-273-8300, ON

<u>AMENDMENT</u>

Sir:

Responsive to the Office Action dated <u>June 22, 2006</u>, please amend the above-identified application as follows:

Remarks/Arguments begin on page 2 of this paper.